
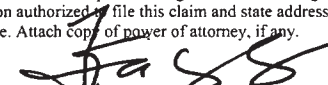


Exhibit 14

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		<h2 style="margin: 0;">PROOF OF CLAIM</h2>	
In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000014826 	
Name of Debtor Against Which Claim is Held Lehman Brothers Holdings Inc.		Case No. of Debtor 08-13555	
<p><small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)</small></p>			
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) Heron Quays (HQ2) T1 Limited and Heron Quays (HQ2) T2 Limited Attn: Pamela Kendall One Canada Square Canary Wharf, London E14 5AB, United Kingdom (Notices may be sent to: Skadden, Arps, Slate, Meagher & Flom, LLP, Four Times Square, New York, NY 10036, Attn: Adam S. Ravin) <div style="display: flex; justify-content: space-between;"> Telephone number: 020 7418 2303 Pamela.Kendall@canarywharf.com </div>		<div style="border: 1px solid black; padding: 5px;"> <input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. </div> <div style="border: 1px solid black; padding: 5px;"> Court Claim Number: (If known) _____ Filed on: _____ </div>	
Name and address where payment should be sent (if different from above) Telephone number: _____ Email Address: _____		<div style="border: 1px solid black; padding: 5px;"> <input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. </div> <div style="border: 1px solid black; padding: 5px;"> <input type="checkbox"/> Check this box if you are the debtor or trustee in this case. </div>	
<p>1. Amount of Claim as of Date Case Filed: \$ 4,280,970,000.00</p> <p>If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.</p> <p>If all or part of your claim is entitled to priority, complete Item 5.</p> <p>If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6.</p> <p><input type="checkbox"/> Check this box if all or part of your claim is based on a Derivative Contract.*</p> <p><input checked="" type="checkbox"/> Check this box if all or part of your claim is based on a Guarantee.*</p> <p>*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO http://www.lehman-claims.com AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.</p> <p><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on http://www.lehman-claims.com if claim is based on a Derivative Contract or Guarantee.</p>		<p>5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.</p> <p>Specify the priority of the claim:</p> <p><input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).</p> <p><input type="checkbox"/> Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).</p> <p><input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).</p> <p><input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).</p> <p><input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).</p> <p><input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(_____).</p> <p style="text-align: right;">Amount entitled to priority:</p> <p style="text-align: right;">\$ _____</p>	
<p>2. Basis for Claim: Obligations Arising Under Guarantee (see additional detail provided in attachment). (See instruction #2 on reverse side.)</p>		<p>FOR COURT USE ONLY</p> <div style="border: 2px solid black; padding: 10px; margin: 10px auto; width: 150px;"> <p style="text-align: center; font-weight: bold; font-size: 1.2em;">FILED / RECEIVED</p> <p style="text-align: center; font-weight: bold; font-size: 1.5em;">SEP 17 2009</p> <p style="text-align: center; font-weight: bold; font-size: 0.8em;">EPIQ BANKRUPTCY SOLUTIONS, LLC</p> </div>	
<p>3. Last four digits of any number by which creditor identifies debtor: _____</p> <p>3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)</p>			
<p>4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.</p> <p>Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other</p> <p>Describe: _____</p> <p>Value of Property: \$ _____ Annual Interest Rate _____ %</p> <p>Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____</p> <p>Basis for perfection: _____</p> <p>Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____</p>			
<p>6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ _____ (See instruction #6 on reverse side.)</p>		<p>FOR COURT USE ONLY</p> <div style="border: 2px solid black; padding: 10px; margin: 10px auto; width: 150px;"> <p style="text-align: center; font-weight: bold; font-size: 1.2em;">FILED / RECEIVED</p> <p style="text-align: center; font-weight: bold; font-size: 1.5em;">SEP 17 2009</p> <p style="text-align: center; font-weight: bold; font-size: 0.8em;">EPIQ BANKRUPTCY SOLUTIONS, LLC</p> </div>	
<p>7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.</p> <p>8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary.</p> <p>DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.</p> <p>If the documents are not available, please explain:</p>			
<p>Date: 14th Sept. 2009</p> <p>Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.</p> <p style="text-align: center;">  George Iacobescu, Director Heron Quays (HQ2) T1 Limited and Heron Quays (HQ2) T2 Limited </p>			
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Name of Debtor, and Case Number:

YOU MUST INDICATE THE SPECIFIC DEBTOR AGAINST WHICH YOUR CLAIM IS ASSERTED, INCLUDING THE NAME OF THE DEBTOR AND THE RELATED CASE NUMBER (DEBTORS AND CASE NUMBERS LISTED BELOW), IN THE SPACE ALLOTTED AT THE TOP OF THE CLAIM FORM.

08-13555	Lehman Brothers Holdings Inc.	08-13905	CES Aviation LLC
08-13600	LB 745 LLC	08-13906	CES Aviation V LLC
08-13885	Lehman Brothers Commodity Services Inc.	08-13907	CES Aviation IX LLC
08-13888	Lehman Brothers Special Financing Inc.	08-13908	East Dover Limited
08-13893	Lehman Brothers OTC Derivatives Inc.	09-10108	Luxembourg Residential Properties Loan Finance S.a.r.l.
08-13899	Lehman Brothers Derivative Products Inc.	09-10137	BNC Mortgage LLC
08-13900	Lehman Commercial Paper Inc.	09-10558	Structured Asset Securities Corporation
08-13901	Lehman Brothers Commercial Corporation	09-10560	LB Rose Ranch LLC
08-13902	Lehman Brothers Financial Products Inc.	09-12516	LB 2080 Kalakaua Owners LLC
08-13904	Lehman Scottish Finance L.P.	08-13664	PAMI Statler Arms LLC

If your Claim is against multiple Debtors, complete a separate form for each Debtor.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4, 5 and 6. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9)

State the value of any goods received by the debtor within 20 days before the date of commencement in which the goods have been sold to the debtor in the ordinary course of the debtor's business.

7. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, PO Box 5076
New York, NY 10150- 5076

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured Claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

Derivative Contract

A contract that is any of (i) a "swap agreement" as such term is defined in section 101(53B) of the Bankruptcy Code or (ii) a "forward contract" as such term is defined in section 101(25) of the Bankruptcy Code. A cash-market purchase or sale of a security or loan (i.e. any purchase or sale of a security or loan for settlement within the standard settlement cycle for the relevant market), exchange-traded future or option, securities loan transaction, repurchase agreement in respect of securities or loans, and any guarantee or reimbursement obligations which would otherwise be included in the definition of such terms in the Bankruptcy Code ~~shall not be considered~~ a Derivative Contract for the purposes of this definition nor shall any notes, bonds, or other securities issued by the Debtors or their affiliates (including, but not limited to, Lehman Brothers Holdings Inc., Lehman Brothers Treasury Co. B.V., Lehman Brothers Bankhaus AG, Lehman Brothers Holdings plc, Lehman Brothers Securities N.V., and Lehman Brothers (Luxembourg) Equity Finance S.A.).

Guarantee

A promise, representation or agreement to answer for the payment of some debt or the performance of some duty in case of the failure of another person or entity who is liable in the first instance.

Lehman Programs Securities

Lehman Programs Securities means those securities included on the Lehman Programs Securities list available on <http://www.lehman-docket.com> as of July 27, 2009.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

ADDENDUM TO THE PROOF OF CLAIM OF
HERON QUAYS (HQ2) T1 LIMITED AND HERON QUAYS (HQ2) T2 LIMITED
IN THE CHAPTER 11 CASE OF
LEHMAN BROTHERS HOLDINGS INC.

1. Heron Quays (HQ2) T1 Limited and Heron Quays (HQ2) T2 Limited (collectively, the "Claimant"), pursuant to that certain Underlease of 25 Bank Street, Canary Wharf, London E14 5LE (Parcel HQ2), dated as of March 16, 2005, between Claimant as landlord, Canary Wharf Management Limited as management company, Canary Wharf Holdings Limited as landlord's guarantor, Lehman Brothers Limited as tenant (the "Tenant"), and Lehman Brothers Holdings Inc. as surety (the "Lease Agreement"), asserts the proof of claim (the "Proof of Claim") against Lehman Brothers Holdings Inc., the debtor in the above-referenced bankruptcy case (the "Debtor"), for certain amounts due under Clause 10 of the Lease Agreement pursuant to the terms contained in Schedule 4 of the Lease Agreement (the "Guarantee"). Pursuant to the Guarantee, the Debtor, among other things, guaranteed all of the Tenant's obligations arising under the Lease Agreement.

2. Upon information and belief, it is likely that the Tenant, which is itself the subject of an administrative insolvency proceeding pending in the United Kingdom, will discontinue its payment of rent and vacate the leased premises at 25 Bank Street located on Canary Wharf, London E14 (edged green in Plan 1 annexed to the Lease Agreement) (the "Estate") prior to the expiration of the term of the Lease Agreement. The Claimant has determined that amounts owed to it under the Lease Agreement will approximate \$4,280,970,000.00. These amounts include, but are not limited to, prospective rents, building service charges, insurance, dilapidations, and other fees and costs owed under the Lease Agreement, the repayment of which is guaranteed by the Debtor pursuant to the Guarantee. A list of the amounts owed is attached hereto as Exhibit A.¹

3. The Claimant reserves the right to (a) amend, update, or supplement the Proof of Claim at any time and in any respect; (b) file additional proofs of claim; and (c) file a request for payment of administrative or priority expenses in accordance with 11 U.S.C. §§ 503 and 507. The Claimant's aforementioned reservation of rights to amend this claim includes, but is not limited to, any and all amendments relating to its right to require the Debtor to enter into a "new lease" under Section 7(a) of the Guarantee. The Claimant expressly reserves any rights or rights of action that the Claimant has or may have against the Debtor pursuant to this "new lease" provision. In addition, the Claimant reserves the right to amend this claim (and any other claims it files in the Debtor's chapter 11 case) by virtue of its right to setoff, off set, or recoup the amount thereof under 11 U.S.C. § 553 against any claims, defenses, or offsets the Debtor may assert against the Claimant. Finally, the Claimant expressly reserves its rights in any security

¹ Additional supporting documentation relating to the underlying calculations associated with the Proof of Claim as well as other documentation, including the Lease Agreement and the Guarantee will be attached to the Guarantee Questionnaire that the Claimant intends to file in this case (as required by the Order Pursuant to Section 502(b)(9) of the Bankruptcy Code and Bankruptcy Rule 3003(c)(3) Establishing the Deadline for Filing Proofs of Claim, Approving the Form and Manner of Notice thereof and Approving the Proof of Claim Form).

held by or on behalf of the Claimant or the Claimant's right to claim specific assets or any other right or rights of action that the Claimant has or may have against the Debtor.

4. This claim is not subject to any setoff or counterclaim, except to the extent that the Debtor or other party takes any action that would give rise to a right of setoff, recoupment, counterclaim or other rights or claims the Claimant may have against the Debtor. In such instances, the Claimant reserves all of its rights.

5. By filing the Proof of Claim, the Claimant does not submit to the jurisdiction of this Court for any purpose other than with respect to the Proof of Claim, and the Claimant does not waive, and specifically preserves all of its procedural and substantive defenses to, any claim that may be asserted against the Claimant by the Debtor or by any trustee of its estate, including, without limitation, any defense based upon the lack of jurisdiction of this Court to entertain any such claim.

6. The following entities have also filed proofs of claim against the Debtor arising from the Debtor's guarantee obligation under agreements related to the Estate: Canary Wharf Management Limited and Canary Wharf Contractors Limited.²

7. Nothing in the Proof of Claim shall be deemed an admission by the Claimant. The Claimant expressly reserves the right to withdraw the Proof of Claim as if it had never been filed.

8. All notices, objections, or other communications relating to the Proof of Claim should be addressed to:

Pamela Kendall
Solicitor
Canary Wharf Group plc
One Canada Square
Canary Wharf
London E14 5AB, United Kingdom
Tel: 020 7418 2303
Fax: 020 7418 2195
E-mail: Pamela.Kendall@canarywharf.com

-and-

² Prior to filing the Proof of Claim, the following affiliates of the Claimant received proof of claim forms from the Debtor: Canary Wharf Limited, Heron Quays Properties Limited, Canary Wharf (Car Parks) Limited, and CW Lending II Limited. The Claimant has reviewed its records and does not, at this time, believe that such affiliates hold claims against the Debtor. Such review, however, is ongoing and the Claimant expressly reserves the right to assert claims on behalf of these affiliates.

Adam S. Ravin
Kimberly D. Jaimez
Skadden, Arps, Slate, Meagher & Flom LLP
Four Times Square
New York, NY 10036
Tel: (212) 735-3000
Fax: (212) 735-2000
E-mail: adam.ravin@skadden.com,
kimberly.jaimez@skadden.com

Exhibit A

**Summary of the Proof of Claim Components
(in millions)**

Rents	\$2,632.39 m
Building Service Charges	\$310.88 m
Rates (which are the taxes paid to local taxing authorities)	\$711.33 m
Insurance	\$72.94 m
Dilapidations (which are the damages that have occurred with respect to the leased premises)	\$552.58 m
Costs (which include the estimated legal costs associated with actions to collect amounts owed under the Lease Agreement)	\$0.85 m
Total Claim	\$4,280.97 m

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

FOUR TIMES SQUARE
NEW YORK 10036-6522

TEL: (212) 735-3000
FAX: (212) 735-2000
www.skadden.com

FIRM/AFFILIATE OFFICES

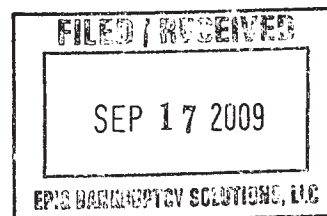
BOSTON
CHICAGO
HOUSTON
LOS ANGELES
PALO ALTO
SAN FRANCISCO
WASHINGTON, D.C.
WILMINGTON

BEIJING
BRUSSELS
FRANKFURT
HONG KONG
LONDON
MOSCOW
MUNICH
PARIS
SINGAPORE
SYDNEY
TOKYO
TORONTO
VIENNA

September 17, 2009

Via Hand Delivery

Epiq Bankruptcy Solutions, LLC
Attn: Lehman Brothers Holdings Claims
Processing
757 Third Avenue, 3rd Floor
New York, NY 10017



Re: Lehman Brothers Holdings Inc., et al. Case No. 08-13555

To Whom it May Concern:

Enclosed please find the following original proofs of claim to be filed in the above referenced bankruptcy case:

- 1) Proof of Claim for Heron Quays (HQ2) T1 Limited and Heron Quays (HQ2) T2 Limited
- 2) Proof of Claim for Canary Wharf Management Limited
- 3) Proof of Claim for Canary Wharf Contractors Limited

Also enclosed are copies of each of the aforementioned proofs of claim. Please stamp each of the copies as "received" with today's date and provide them to the messenger who will return them to us.

Sincerely,

Kimberly Jaimez

H
A
N
D

D
E
L
I
V
E
R
Y

RECEIVED BY:

DATE

1207

TIME